

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
March 22, 2017
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Michael H. Womble, CPA, President; Wm. Hunter Cook, CPA, Vice President; Jeffrey J. Truitt, Esq., Secretary-Treasurer; Murchison ("Bo") Biggs, CPA; Cynthia B. Brown, CPA; Justin C. Burgess; and L. Samuel Williams, Jr., CPA.

STAFF ATTENDING: Robert N. Brooks, Executive Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Communications Manager; Jean Marie Small, Professional Standards Specialist; Kelly Goehl, Professional Standards Assistant; and Noel L. Allen, Esq., Legal Counsel.

GUESTS: Sharon Bryson, CEO, NCACPA; and Sergeant J.A. Stokes, Raleigh Police Department.

CALL TO ORDER: President Womble called the meeting to order at 1:00 p.m.

MINUTES: The minutes of the February 20, 2017, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The February 2017 financial statements were accepted as submitted.

ELECTION OF 2017-2018 OFFICERS: Messrs. Biggs and Williams moved to nominate and elect Wm. Hunter Cook for President, Cindy B. Brown for Vice President, and Jeffrey J. Truitt for Secretary-Treasurer for 2017-2018. Motion passed with seven (7) affirmative votes.

RESOLUTION: Mr. Truitt and Ms. Brown moved for the Board to thank Mr. Womble for the excellent job of serving as President of the Board for 2015-2016 and 2016-2017. Motion passed with (7) seven affirmative votes.

LEGISLATIVE AND RULE-MAKING ITEMS: Mr. Brooks shared several bills introduced in the Legislature regarding occupational licensing boards which will need to be followed.

NATIONAL ORGANIZATION ITEMS: Mr. Brooks reported on the attendance of staff at the NASBA Executive Director and Legal Counsel Conference held March 14-16, 2017, in New Orleans, LA.

Mr. Brooks provided a copy of the annual letter from NASBA, Prometric, and AICPA regarding the Uniform CPA Examination fees charged by NASBA, Prometric, and AICPA through 2018 and 2019.

STATE AND LOCAL ORGANIZATION ITEMS: Mr. Brooks reminded the Board of the schedule for the Joint Dinner and Issues & Eggs Breakfast with the NCACPA.

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. Cook moved and the Board approved the following recommendations of the Committee:

Case No. C2016240-1 and Case No. C2016240-2 - Gerald M. Schuetz and Gerald M. Schuetz, CPA, PLLC - Approve the signed Consent Order (Appendix I).

Case No. C2016229-1 and Case No. C2016229-2 - Rudolph H. Clark, Jr. and Rudolph H. Clark, Jr., CPA - Approve the signed Consent Order (Appendix II).

Case No. C2017050 - Close the case without prejudice.

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE: Mr. Biggs moved and the Board approved the following recommendations of the Committee:

Transfer of Grades Applications - The Committee recommended that the Board approve the following:

Jeffrey Douglas Gabriel
Jeffrey Robert Hallen
Mary Catherine Philipps

Courtney Michelle Scurry
Paul Dominick Sodano
Staci Alicia Vo

Original Certificate Applications - The Committee recommended that the Board approve the following:

Christa Ann Allen
Carissa Rose Antoniou-Davis
Caroline Lea Auten
Stephen Luke Belch
Ross Edward Benjamin
Jeffery David Berrier
Phillip Thomas Braverman
Jacqueline Tao Brody
Elizabeth Noel Brown
Michelle Lea-Ann Denning
Stephen Graham Duncan

Scott Jeffrey Essick
Margaret Ashley Finch
Shawn Lee Fitzgerald
Steven Michael Furman
Jeffrey Douglas Gabriel
Christopher Anthony Ganzon
Eric Gregory Graham
Thomas Nash Greene
John Edward Gudauskas, Jr.
Rebecca Eastman Gurganus
Jeffrey Robert Hallen

Morgan Elizabeth Hess
Donna Lynne Horne
Emily Ann Kentfield
Joseph Michael Kerrigan
Jeremy David Kryn
Sherry Hetherington Lafon
Lucas Alan Landon
Giovanni Emilio Leon
Thomas Dauer Lewis
Brooke Denise Lisson
Peter Christian Lovekamp
Joshua Scott Lyons
Karen Elizabeth McCall
Matthew Gregory McDowell
Daniel Paul Michael
Allison Marie Michaud
Daniel Robert Michiels
Jason Bradley Morgan
Donna Marie Multerer
Baseemah El-Amin Nance
Ryan Lloyd O'Neal
Rachel Maria Parrish
Dipali Maganbhai Patel

Mark Jordan Perlberg
Leah Diahann Perry
Mary Catherine Philipps
Luis Alberto Puentes
Ellen Holbein Rockefeller
Joseph Mitchell Rosasco
Elizabeth Grey Ross
Edwin Trey Sasser
Courtney Michelle Scurry
Paul Eugene Seifert
Paul Dominick Sodano
Sarah Frances Spohr
Staci Alicia Vo
Patrick Lawrence Walsh
Shelby Leigh Webb
BreAnn O'Neal Weeda
Patricia Leigh Weekley
Taylor Alexandra Wilk
Allison Marie Williams
Tyler Jamison Williams
Sarah Clontz Willis
Sommer Ann Zusin

Staff reviewed and recommended approval of the original application submitted by James William Parsons. Mr. Parsons failed to disclose pertinent information with his exam application but provided it with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff recommendation.

Staff reviewed and recommended approval of the original application submitted by Aaron Michael Olive. Mr. Olive failed to disclose pertinent information with his exam application that was subsequently expunged but provided it with his certificate application. Staff requested Committee guidance. The Committee recommended that the Board approve the application with a one-year probationary period.

Reciprocal Certificate Applications - The Committee recommended that the Board approve the following:

Hannah Leigh Anderson
Brian Vincent Bass
Christine Mary Bedson
Michael David Crittenden, II

Vicky Lynn Enox
James Lee Kent, Jr.
Michael Lawrence Kuhn
Meagan June Massey

Anthony T. Nash
Courtney Anne McDowell Rogers

Michael Joseph Sherman
Chandra Rekia Tripp

Temporary Permits - The Committee recommended that the Board approve the following temporary permits that were approved by the Executive Director:

Maria Adele Williamson, T9678
David William McGarry, T9679
Thomas William Devine, T9680
Jessica Diaz, T9681
Shelly Ann Guzzetta, T9682
Mary Etta Hall, T9683
Latonya Danelle Montford, T9684
Corrin Vassey O'Brien, T9685
Lori J. Nurse, T9686
Edwin Joseph Buehner, T9687
John Van Hinson, Jr., T9688
Jeffrey Michael Moncrief, T9689
John Hunter Kennedy, T9690
Lindsey Nicole Monek, T9691
Harriett Gray, T9692
Charles Earl Bailey, T9693

Mukesh Shewak Pursnani, T9694
Oyinade Taylor, T9695
Frederick Michael Deeb, T9696
Robert William Del Riego, T9714
Tammy Ruggiero Allman, T9715
Kasey Lynn Harris, T9716
Corey Palmer, T9717
Lynsi Morgan Matthews, T9718
April Elizabeth Baird, T9719
Justin David Gambill, T9720
Eric Peter Llorey, T9721
Carol Ann Smith, T9722
Robb Morrow Kiley, T9723
Mitali Harsh Vasavada, T9724
Kamal Prakash Manik, T9725

Reinstatements - The Committee recommended that the Board approve the following:

Dale Richard Carpenter, #27079
Matthew Scott Giedd, #35335
Jason Wayne Grooters, #31448
Roy Albert Rumbough, Jr., #17886

James Harold Schwandt, #15644
Lisa Ann Silvers, #25888
Russell Wayne Travison, #8221

Reissuance of New Certificate - The Committee recommended that the Board approve the following applications for reissuance of new certificate:

Daniel Kenneth Haddon, #34984

Kevin Michael Madden, #18616

Reissuance of New Certificate and Consent Agreement - The Committee recommended that the Board approve the following application for reissuance of new certificate and consent agreement submitted by:

Frances Lynne Jones Parsons, #15497
Jeffrey Ray Watkins, #24216

Michael Ervin Westmoreland, #14909
Mi Zhou, #36873

Firm Registrations - The Committee recommended that the Board approve the following professional limited liability companies that were approved by the Executive Director:

Cziraki CPA, PLLC
Lynn Fitch Furgurson, PLLC

JL Jones CPA, PLLC
Ilona W. Page, CPA, PLLC

Extension Requests - The Committee deferred extension requests from the following individuals and requested that staff obtain additional information:

George Glenn Adams, #3652

Joann K. Phillips, #20977

Letter of Warning - Staff reviewed the random CPE audit submitted by Bobby Brian Dunn, #30588 that listed 2015 CPE taken between January 1 and June 30, 2016, without an approved extension. Staff recommended a Letter of Warning for a first offense pursuant to 21 NCAC 08G .0406(b)(1). The Committee recommended that the Board approve staff recommendation.

Examinations -The Committee recommended that the Board approve the following staff-approved applicants to sit for the Uniform CPA Examination:

Mariam Abebe
Yuri Ahn
Ebony Aiken
Jennifer Allen
Jack Anderson
Megan Archey
Shahin Bahadori
Tasha Barnes
Kyra Beam
Duncan Belo
Ronald Bentley
Rachel Besnoff
Tyler Betts
Kara Biroldi
Catrina Blazer
Lauren Bolusky
Brigitte Borucki
Cameron Bowen
Robert Bright
Kristin Brigman
Jessica Brinkmann
Kaitlin Brown
Shannon Brown

Jeanna Bryan
Andrew Bryson
Ryan Burke
Amelia Byrd
Sarah Cacciabauda
Brendan Cash
Maitland Chase
Yusen Chen
Isaac Church
Adam Clayton
Melanie Clyburn
Kevin Collins
Lauren Collins
Brian Combs
Antonio Corza
Christopher Cox
Patrick Crawford
Shaneilia Davenport
Cody Davidowski
Chrissi Davis
Leland Davis
Matthew Davis
Richard Dawson

Jonathan De Asis
Monica Deguzman
Wesley Doble
Christiansen Doucet
Lillian DuBlina
Carrie Dufresne
Stewart Dula
Sallie Dusenbury
Kelsey Elggren
Meghann Ferguson Hawkins
Rebecca Fillion
Chelsea Forman
Elizabeth Friss
Derek Gallelo
Ruben Garratt
Brandon Godwin
Heather Gray
Valerie Greene
Emily Griffin
Morton Gurley
Geoffrey Haigler
Tariq Hamed
Mallory Hammett
Arben Hankollari
Nathaniel Harnden
Austin Harris
Benjamin Harrison
Autumn Hartwick
Kaitlyn Hastings
Maura Hickson
Jessica Hilgoe
Brian Hillsinger
Amanda Holland
Mark Horsch
Noah Huffstetler
Marcus Hughes
Natalie Hunt
Laura Isaacs
Melissa Jackson
Lacie Jacobs
Kimoi James
Stacy James
LaShawn Jarrell

Shannon Jewett
Yining Jiang
Cindy Jones
Jonathan Kim
Gregory Kindley
Collin King
Kieran Kinnare
Ian Klemons
Anne Knollmann
Matthew Knott
Austin Koplan
Karla Lancaster
Austin Lee
Travis Lowman
Mark Loyd
Jonathan Ludewig
Alison MacKay
Patricia Mann
Daryl Mapson
John Martin
Mary McCarthy
Morgan McElwee
John McGrotha
Sophia McKinnon
Aiesha McLeod
Addis Melesse
Nora Merriman
Peyton Miller
Mollie Mitchell
Andre Monitto
Hona Moore
Alan Morrison
Sara Morrison
Trenton Mosley
Stacy Mroz
Megan Murphy
Taylor Murphy
Mary Murwin
Kimtram Nguyen
Sarah Nicholls
Brittany Noles
Zachary Nutter
Tara Odum

Ademola Oloyede-Asanike
Margaret Orr
Emilia Ortiz
Solomon Osei Bonsu
William Perrault
Cecilia Peters
Olivia Petkau
Tyler Pratt
Courtney Privette
Emily Prutzman
Tram Quach
Darius Ramsey
Brian Renegar
Ashley Reynolds
Sarah Rhodehamel
Caroline Ricciarelli
Richard Richards
Myranda Riggsbee
Benjamin Roberts
Lawonder Roberts
Hilarie Rodenhizer
Roberto Rosario
Jessica Ross
Raj Saroha
Payton Sartin
Landon Savino
Abdulrahman Sawaneh
Reyna Sawyer
Amanda Scott
Hannah Seipel
Elizabeth Senczy
Logan Senelis-Jose
Maggie Shaffer
Erin Shepard
James Shoemaker

Cameron Smith
Conor Smith
Jonathan Smith
Keegan Smith
Kevin Snow
Victoria Sorkin
Amanda Sosebee
Anna Sossaman
Casey Stallard
Elias Stergiou
Nathanael Stoermann
Michael Surles
Wesley Sweigart
Jordan Thomas
Ratese Thomas
Danielle Thompson
Jamie Thornburg
Taylor Tibbs
Meredith Timberlake
Peter Tomasiello
Joshua Troxell
Dulce Urquiza
Sarah Vipperman
Deondra Weathers
Rachelle Westbrook
Sarah Westwood
Brent Williams
Sarah Williams
Jay Wilson
Michael Wood
Jun Xiong
Haopeng Yan
Justin Young
Samuel Young

REPORT OF THE AUDIT COMMITTEE: Mr. Cook reported that the Audit Committee had met and reviewed the RFPs received for the Board audit. Mr. Cook moved and the Board approved retaining the firm of Bernard Robinson & Company, LLP, to perform the annual Board audit, with the option for renewal for three years. Motion passed.

CLOSED SESSION: Mr. Biggs and Ms. Brown moved to enter Closed Session to discuss the report from the Personnel Committee with the Executive Staff and Noel L. Allen, Legal Counsel. Motion passed.

PUBLIC SESSION: Messrs. Cook and Biggs moved to re-enter the Public Session to continue with the agenda. Motion passed.

REPORT OF THE PERSONNEL COMMITTEE: Mr. Biggs moved to approve the recommendations of the Personnel Committee for employee compensation for 2017-2018. Motion passed


EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: Messrs. Nance and Brooks gave an update on the Strategic Plan regarding an operational metrics report.

ADJOURNMENT: Messrs. Cook and Womble moved to adjourn the meeting at 2:32 p.m. Motion passed.

Respectfully submitted:

Attested to by:


Robert N. Brooks
Executive Director


Wm. Hunter Cook, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: C2016240-1 and C2016240-2

IN THE MATTER OF:
Gerald Michael Schuetz, CPA, #29294
Schuetz CPA, PLLC
Respondents

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and the Respondent stipulate to the following:

1. Gerald Michael Schuetz, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 29294 as a Certified Public Accountant.
2. Schuetz CPA, PLLC, (hereinafter "Firm"), is a registered certified public accounting firm in North Carolina.
3. At all relevant times, the Respondent was the supervising CPA of the Firm and, as such, was the CPA responsible for ensuring that the Board's peer review requirements were satisfied.
4. Per 21 NCAC 08M .0105(a):
A CPA or CPA firm providing any of the following services to the public shall participate in a peer review program:
 - (1) audits;
 - (2) reviews of financial statements;
 - (3) compilations of financial statements; or
 - (4) any engagement to be performed in accordance with the Statements on Standards for Attestation Engagements.

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5. The Respondent disclosed on the Firm's annual firm renewal that the Firm had performed one compilation in 2010.
6. By performing a compilation, the Firm was required to participate in a peer review program. The Respondent did not know that the performance of a single compilation would trigger the need to participate in a peer review program.
7. The Respondent has not engaged in any other engagements subject to peer review and has indicated to the Board that he does not presently desire to engage in those services.
8. The Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondents understand and agree that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent should have known that by performing a compilation, his Firm was required to participate in a peer review program. Notwithstanding that the Respondent's failure to participate in a peer review program was inadvertent, nonetheless the Respondent's subsequent failure to participate in a peer review program constitutes a violation of 21 NCAC 08N .0213.
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of the Respondent's consent to this order, the Respondents are subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondents agree to the following Order:

1. The Respondent is censured.

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2. The Respondent shall pay a five hundred dollar (\$500) administrative cost to be remitted with this signed Consent Order.
3. Prior to the Respondent or the Firm participating in, performing, or reviewing any future engagements subject to participation in a peer review program, the Respondent's firm shall be required to obtain a pre-issuance review of its engagement. The pre-issuance review(s) shall be performed by a pre-issuance reviewer submitted by the Respondent and approved by the Board. The pre-issuance reviewer shall submit a report directly to the Board; until such time that the Board determines that reviews are no longer necessary.

CONSENTED TO THIS THE 14th DAY OF February, 2017.

Gerald M. Schuetz
Individual authorized to sign on behalf of Respondent Firm

Gerald M. Schuetz
Respondent

APPROVED BY THE BOARD THIS THE 22 DAY OF MARCH,
2017.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Wm. Hunter Cook
President

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NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: C2016229-1 and C2016229-2

IN THE MATTER OF:
Rudolph H. Clark, Jr., CPA, #29273
Rudolph H. Clark, Jr., CPA
Respondents

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and the Respondent stipulate to the following:

1. Rudolph H. Clark, Jr., CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 29273 as a Certified Public Accountant.
2. Rudolph H. Clark, Jr., CPA (hereinafter "Respondent firm"), is a registered certified public accounting firm in North Carolina.
3. At all relevant times, the Respondent was the supervising CPA of the Respondent firm and, as such, was the CPA responsible for ensuring that the Board's peer review requirements were satisfied.
4. Per 21 NCAC 08M .0105(a):
A CPA or CPA firm providing any of the following services to the public shall participate in a peer review program:
 - (1) audits;
 - (2) reviews of financial statements;
 - (3) compilations of financial statements; or
 - (4) any engagement to be performed in accordance with the Statements on Standards for Attestation Engagements.

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5. The Respondent disclosed on the Firm's annual firm renewal that the Firm had performed audits and compilations for the years 2007 through 2011. He has also confirmed that the Firm performed compilations and reviews during the years 2012 through 2016.
6. The Firm has not completed a peer review since 2004. It underwent a peer review in 2008-2009. However, the peer review process was not finalized. The Firm has not undergone any further peer reviews since that time.
7. If a CPA firm fails to comply with 21 NCAC 08M .0105, and continues to offer or render services, the Board may take disciplinary action against the CPA firm's members.
8. The Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondents understand and agree that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent should have known that by performing audits, his Firm was required to participate in a peer review program. The subsequent failure to participate in a peer review program constitutes a violation of 21 NCAC 08N .0213.
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of the Respondent's consent to this order, the Respondents are subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondents agree to the following Order:

1. The Respondent is censured.

Consent Order - 3
Rudolph H. Clark, Jr., CPA
Rudolph H. Clark, Jr., CPA

2. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty to be remitted with this signed Consent Order.
3. The Respondent shall pay a five hundred dollar (\$500) administrative cost to be remitted with this signed Consent Order.
4. Prior to the Respondent or the Firm participating in, performing, or reviewing any future engagements subject to peer review, the Respondent's firm shall be required to obtain a pre-issuance review of its engagement. The pre-issuance review(s) shall be performed by a pre-issuance reviewer submitted by the Respondent and approved by the Board. The pre-issuance reviewer shall submit a report directly to the Board until such time that the Board determines that reviews are no longer necessary.

CONSENTED TO THIS THE 16th DAY OF February, 2017.

Rudolph H. Clark JR

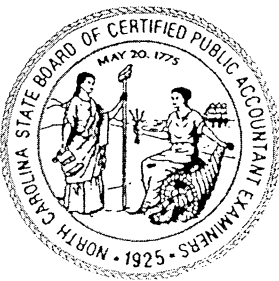
Individual authorized to sign on behalf of Respondent Firm

Rudolph H. Clark, Jr.

Respondent

APPROVED BY THE BOARD THIS THE 22 DAY OF MARCH,
2017.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Wm. Hunter Cook
President

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